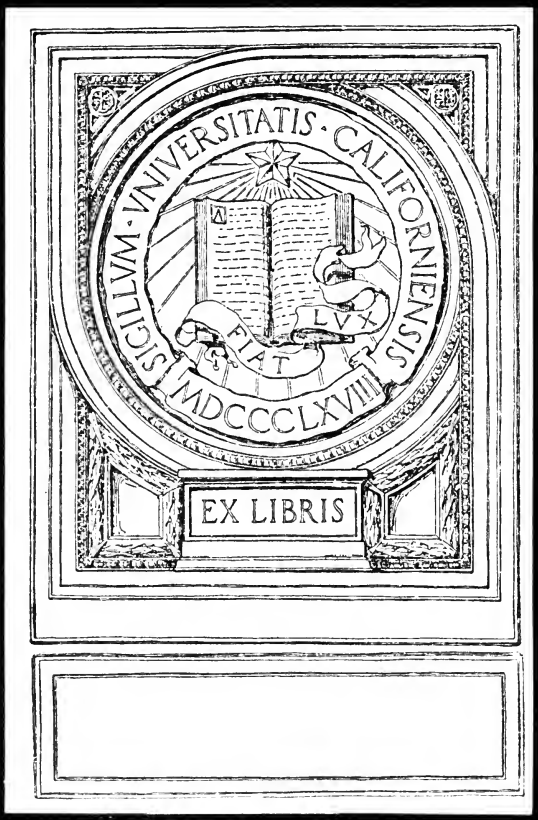
SIGILLVM · VNIVERSITATIS · CALIFORNIENSIS
FIAT LVX
MDCCCLXVIII
EX LIBRIS

Revised

Classification

of

Electric Accounts

for the

McMillin Companies

To take effect January 1st, 1907

GROSS EARNINGS

3000. **Arc:**

Show on this line all receipts from the sale of current for arc lighting uses after the deduction of allowances and rebates.

3001. **Incandescent:**

Show on this line all receipts from current sold for incandescent lighting purposes after the deduction of allowances and rebates.

3002. **Power:**

Show on this line receipts from sale of current for power purposes after the deduction of allowances and rebates.

GROSS EARNINGS

3003. Total of Above Items:

Note—The details of the foregoing items will be found on Page 6 of the report.

3004. Traction:

Show on this line all receipts from the sale of traction current, whether sold to another department or to an outside Company.

3005. Steam Heat:

Show on this line all receipts from the sale of steam for heating or other purposes.

3008. Total From Electric Sales:

The sum total of Lines 3003 to 3007,

3009. Minimum Bills:

The receipts from minimum bills,

3010. Forfeited Discounts:

The amount of forfeited discounts,

GROSS EARNINGS

3011. Total Earnings from Electricity:

This line should show the sum totals of Lines 3008, 3009 and 3010.

3012. Bad Debts:

Show on this line one-twelfth of the estimated annual bad debts. This amount should be deducted from the preceding line.

3013. Gross Earnings—Electric Department:

This line should show the difference between Lines 3011 and 3012.

3014. Operating Expenses:

This line should show the sum total of the operating expenses for the month as shown by Line 3020.

3015. Net Earnings—Electric Department:

This line should show the difference between Lines 3013 and 3014.

OPERATING EXPENSES

Steam Generation

3100. **Boiler Fuel:**

Charge as used from stock account at rate of cost in boiler room.

(a) Cost of fuel at plant; if oil, so state.
(b) Labor, unloading and handling up to firing floor.

3101. **Water:**

Charge actual amount used for both boiler feed and condensing purposes. Expense of water for fire protection and sanitary uses should be charged to 3104.

3102. **Boiler Room Labor:**

Charge to this account wages of firemen and all operating labor in boiler room.

(a) Firemen and helpers.
(b) Handling ashes.
(c) Blowing flues, cleaning boilers, and other sundry boiler room labor.

3103. **Repairs, Boilers and Pipes:**

Charge with labor and material for repairs to boilers, boiler-feed pumps and steam piping to engine throttle. Include cost of boiler inspection and boiler insurance.

3104. **Sundry Supplies and Expenses:**

Charge with miscellaneous supplies and expenses for boiler room and general supplies, such as telephone rents, stationery for department, proportion of superintendent's association dues and expenses, and any sundry supplies and expenses that are not chargeable to maintenance of generating apparatus.

3105. **Total Steam Expense:**

This line should show footings of the items above.

3106. **Steam Heat or Steam for Gas Department:**

This line to be the estimated cost of all of the above items, which is chargeable to steam heat or live steam sold, and is to be deducted from No. 3105. The percentage allowed for steam heat must be deducted from quantity of coal before "Coal per K. W. Hr." or "Watts per Lb. Coal" is calculated.

3107. **Net Steam Expense:**

On this line show the net steam expense after deducting steam used for steam heating or gas department.

3108. **Engine and Dynamo Labor:**

Charge in this line the proportion of salary and wages of engineers, helpers, oilers, dynamo attendants and switchboard attendants, that is occasioned by steam generation.

3109. **Oil and Waste:**

This line to show expenses of oil and waste. Charge actual amount used at cost in stock.

3110. **Repairs, Engines and Condensers:**

Charge in this item labor and material for repairs to engines and condensers to and including the discharge of condensers and steam supply to condensers.

3111. **Repairs, Shafting and Belts:**

Charge with labor and material for repairs to line shafting, idlers and belting.

3112. **Repairs, Electrical Equipment:**

Charge with labor and material for repairs to rheostats, generators, including commutators and brushes, switchboard instruments and switchboard.

3113. **Sundry Supplies and Expenses:**

This line to show sundry supplies and expenses purchased for generators or their prime movers.

3114. **Repairs, General:**

Charge with labor and material for repairs to buildings, fences, sidewalks, pavement, and all general repairs not otherwise provided for.

3115. **Sundry Labor:**

Charge with all general labor at plant, such as watchman, cleaning about buildings and yards.

3116. **Clerical Salaries:**

Charge with clerical salaries and wages of thosedoing clerical work at generating plant.

3117. **General Supervision:**

Charge to this account proportion of superintendent's and electrical engineer's salaries. If the chief engineer has general charge of the plant, charge to this account. If he takes a shift, charge to the engine room labor. Charge labor for tests and trials to this account.

3118. **Total Steam Generation.**

OPERATING EXPENSES

Gas Generation

3121. **Generator Fuel:**

Charge with cost of fuel for gas-making at cost of same delivered to charging floor.

3122. **Less Residuals:**

This line should show credit for residuals from the fuel gas plant.

3123. **Net Cost of Fuel:**

This line should show the difference between lines 3121 and 3122.

3124. **Steam For Gas:**

Charge on this line the cost of steam, including fuel and labor.

3125. **Gas Making Labor:**

Charge with all labor operating generators, including handling of fuel, handling of residuals, removing ashes, etc.

3126. **Repairs to Equipment:**

Charge with cost of labor and material for repairing generators or gas-making apparatus.

3127. **Sundry Supplies and Expenses:**

Charge with sundry supplies and expenses incurred at producer gas plant, or a portion of same if gas plant is in connection with other works.

3128. **Total Cost of Power Gas:**

3129. **Cost of Power Gas (Producer):**

This line should show the cost of fuel for gas engines, as taken from line 3128.

3130. **Cost of Power Gas (Illuminating):**

This line should show the cost of gas purchased from gas department at actual cost of generation.

3131. **Engine and Dynamo Labor:**

Charge in this line the proportion of salary and wages of engineers, oilers, helpers, dynamo attendants and switchboard attendants, that is occasioned by gas generation.

3132. **Oil and Waste:**

This line to show amount of oil and waste expense incurred by gas generation. Charge actual amount used at cost in stock.

3133. **Repairs, Gas Engines:**

Charge in this item labor and material for repairs to engines, gas and water piping, igniting apparatus, pumps and exhausters.

3134. **Repairs, Shafting and Belts:**

Charge with labor and material for repairs to line shafting, idlers and belting, connecting generators to gas-engines.

3135. **Repairs, Electrical Equipment:**

Charge with labor and material for repairs to arc machines, including commutator and brushes, switchboard instruments, and portion of switchboard used for gas generation.

3136. **Sundry Supplies and Expenses:**

Charge in this line such sundry supplies and expenses as are purchased for generators or their prime movers.

Charge this account with cost of cooling water for engines.

3137. **Repairs, General:**

Charge with proportion of labor and material for repairs on buildings, sidewalks, fences or pavements.

3138. **Sundry Labor:**

This line to show the cost of general labor for gas engine station, such as cleaning building or yard, and such other general labor as is not provided for.

3139. **Clerical Salaries:**

Charge to this account clerical salaries and wages of those doing clerical work pertaining to generating current by gas, and the generaton of producer gas.

3140. **General Supervision:**

Charge to this account proportion of superintendent's and electrical engineer's salaries. If chief engineer has charge of the plant, charge to this account. If he takes a shift, charge to engine room labor.

3141. **Total Gas Generation.**

OPERATING EXPENSES

Hydraulic Generation

3200. **Hydraulic Labor:**

Charge in this column all operating labor at Hydraulic plant.

3201. **Dynamo and Switch-Board Labor:**

Charge with cost of dynamo and switchboard attendance at Hydraulic plant.

3202. **General Labor:**

Charge with general labor at plant, such as cleaning about buildings, yards or grounds,

3203. Superintendence:

Charge to this account portion of superintendent's and electrical engineer's salaries. If chief engineer at the Hydraulic plant takes a shift, charge to dynamo and switchboard labor. If he simply has general charge of the plant, charge to this account. Charge labor for tests and trials to this account.

3204. Clerical Salaries:

Charge clerical salaries and wages of those doing clerical work pertaining to generation of current by water power.

3205. Repairs, Hydraulic Plant:

Charge in this item labor and material for repairs to dam, pipe line, gates or turbines or any hydraulic apparatus up to and including the water-wheel governors.

3206. **Repairs, Electrical Equipment:**

Charge with labor and material for repairs to generators, switchboard or transformers at the hydraulic plant.

3207. **Repairs, General:**

Charge with labor and material for repairs to buildings, fences, sidewalks and all general repairs not otherwise provided for,

3208. **Total Hydraulic Station Expense.**

OPERATING EXPENSES—Hydraulic Generation

3209. **Total Hydraulic Station Expense:**

This amount is shown again on this line in order that the cost per K. W. H. at the sub-station switchboard may be shown.

3210. **Patrolling Transmission Line:**

Charge with labor and expense of patrolling transmission lines.

3211. **Transmission Line, Expense and Repairs:**

Charge with labor and material for maintenance of transmission line from hydraulic plant to distributing station, except labor patrolling.

3212. **Sub-Station, General Labor:**

Charge with general labor about transforming station, such as cleaning about buildings or yards, watchmen, etc.

3213. **Sub-Station Superintendence:**

Charge to this account, portion of superintendent's and electrical engineer's salaries.

3214. **Sub-Station Repairs, General:**

Charge with labor and material for repairs to buildings, fences, sidewalks and pavements and all general repairs not otherwise provided for.

3215. **Sundry Supplies and Expenses:**

Charge miscellaneous supplies and expenses for hydraulic plant, such as telephone rents, stationery, proportion of superintendent's association dues and expenses, and any sundry supplies and expenses that are not otherwise provided for.

3216. **Standby Steam Expense:**

This line should show the cost of maintaining steam station as a reserve in case of failure of hydraulic station to supply service. The individual items making up this account should be shown under steam generation with a note that the total expense so shown had been transferred to this account.

3217. **Total Cost Hydraulic Generation.**

OPERATING EXPENSES

Storage Battery

3220. **Testing and Attendance:**

Charge with cost of testing and attending batteries, including labor incident to operation of boosters and labor incident to renewals, and superintendence and clerical salaries.

3221. **Renewals:**

Charge with cost of materials used in keeping up batteries, such as water, acid, etc.

3222. **Repairs:**

Charge in this item cost of new plates and parts, and labor of placing same.

3223. **Sundry Supplies and Expenses:**

Charge with various sundry expenses connected with storage battery maintenance not otherwise provided for.

3224. **Total Storage Battery Expenses.**

This line should show sum of lines 3220 to 3223.

SUMMARY—GENERATING EXPENSES

3230. **Steam Generation:**

This line should show the total K. W. H. generated and the cost as shown by Line 3118.

3231. **Gas Generation:**

This line should show the total K. W. H. generated and the cost as shown by Line 3141.

3232. **Hydraulic Generation:**

This line should show the total K. W. H. at sub-station switch board and the cost as shown by Line 3217.

SUMMARY—Generating Expenses

3233. **Total Generation:**

This line should show the total of the three items above.

3234. **Storage Battery Losses:**

This line should show storage battery losses in K. W. Hour column, the same to be deducted from total K. W. H.

3235. **Storage Battery Expenses:**

This line should show storage battery expenses (Line 3224) in "Total Cost" column, the same to be added to Line 3233.

SUMMARY—Generating Expenses

3236. Total Output.

3237. Current Lost:

This line should show in K. W. Hour column the difference between the output of current and the sum of sold and used. The Expense column should show an amount calculated at the rate per K. W. Hour sold, as shown by Line 3236 of the previous month's report.

3238. Current Used By Company for Power:

This line to show in K. W. Hour column the K. W. Hours of current consumed by the Company for power uses. The Expense column should show cost of this service calculated at the rate per K. W. H. sold, as shown by Line 3236 of the previous month's report.

SUMMARY—Generating Expenses

3239. **Current Used by Company for Light:**

This line to show in K. W. H. column the K. W. H. of current consumed by the company for lighting purposes. The Expense column should show cost of this service calculated at the rate per K. W. H. sold, as shown by Line 3236 of the previous month's report.

3240. **Total Current Used by Company:**

This line should show the total of the two above lines.

3241. **Total Deductions from Generating Costs:**

This line should show the sum total of lines 3237 and 3240.

SUMMARY—Generating Expenses

3242. **Net Cost of Generation:**

This line should show the difference between lines 3236 and 3241.

3243. **Purchased Current:**

This line should show the quantity and cost of current purchased.

3244. **Total cost of Generating Current Sold:**

This line should show the sum total of lines 3242 and 3243.

DISTRIBUTION DEPARTMENT EXPENSE

3300. Line and Pole Maintenance:

Charge in this line labor and material used in maintaining distributing pole lines, also proper proportion of labor incurred where improved system is installed to replace present obsolete system.

3301. Underground Maintenance:

Charge to this account labor and material used in maintaining underground system to basement wall (work inside of building to be charged to gratuitous work unless it is a proper charge to Construction account). Where system is replaced with system of increased capacity, charge proportion to this account, and remainder to construction.

3302. Meter Maintenance:

Charge:

(a) Labor and material repairing, readjusting and painting old meters, including cost of meters replaced.
(b) Testing old meters.
(c) Changing meters for routine test.

DISTRIBUTION DEPARTMENT EXPENSE

3303. **Meter Department Expense:**

Charge:

(a) Rent of shop, telephones, stationery and other shop supplies.

(b) Tools for the department, including repairs to the same, current used for testing, and any material used for testing meters.

(c) Proportion of foremen's and superintendent's time not chargeable to other accounts, and salary of meter clerk at shop.

3304. **Setting and Removing Meters:**

Charge on this line cost of setting and removing meters.

3305. **Carbons:**

Charge in this item cost in storeroom of carbons used.

3306. **Arc Globes:**

Charge at cost in storeroom of arc globes, including inner bulbs for parallel alternating arc lamps.

3307. **Trimming and Inspecting Arc Lamps:**

Charge cost of labor incurred in trimming and inspecting arc lamps.

3308. **Repairs, Arc Lamps:**

Charge in this item cost of repairs to arc lamps, including labor and material. Charge cost of lamps replaced. Charge with labor and expense incurred by arc lamps for testing-room rack for testing instruments, supplies for the department, and material used in setting lamps.

3309. **Setting and Removing Arc Lamps:**

Charge with labor setting and removing arc lamps.

3310. **Transformer Maintenance:**

Charge in this item cost of labor and material for repairing transformers, also cost of transformers replaced.

3311. **Setting and Removing Transformers:**

Charge with labor and material setting and removing transformers.

3312. Incandescent Lamp Renewals:

Charge cost in stock of incandescent lamps used for renewals. Include cost of Nernst lamp renewals.

3313. Inspecting Incandescent Lamps:

Charge with cost of labor and expense incurred by incandescent system for—

(a) Time and expense in renewing lamps.
(b) Time of inspectors.
(c) Proportion of time of troublemen.

3314. Inspecting and Repairing Motors:

Charge with labor and material used in inspecting and repairing motors.

3315. **Setting and Removing Motors:**

Charge with labor and material incident to setting and removing motors.

3316. **Gratuitous Work:**

Charge with labor and material required for the following:

(a) General complaints.
(b) For wiring or repairs to consumers' wires and fixtures.
(c) Investigating reports of poor service and large bills, labor placing recording test meters, and changing meters for request tests.
(d) Inspecting and testing new wiring.

3317. **Total:**

This line should show the sum total of Lines 3300 to 3316.

DISTRIBUTION DEPARTMENT EXPENSE

3318. **Lost and Unaccounted For:**

Show in this line the difference between sales and output; calculate expense at rate per K. W. Hour sold, as shown by Line 3036, of previous month's report.

3319. **Total Distribution Expense.**

COLLECTION DEPARTMENT EXPENSE

3350. **Reading Meters:**

Charge on this line total cost of reading meters.

3351. **Collection Clerical Salaries:**

Charge to this account all clerical salaries upon records from meter applications to and including cashier.

3352. **Collection Office Expense:**

Charge to this item proper proportion of office expense for the collection department, such as books, printing, postage and stationery, etc.

COLLECTION DEPARTMENT EXPENSE

3353. **Rent of Collection Office:**

Charge with proper proportion of rent of office for the collection department.

3354. **Delivering Bills:**

Charge in this item cost of labor delivering bills and carfare and postage for this work; also delivering shut-off notices.

3355. **Outside Collections:**

Charge in this item salaries or commissions paid to collectors for collections outside of office.

3356. **Total Collection Dep't Expense.**

EXECUTIVE DEPT.—GENERAL EXPENSES

3400. **Executive Salaries:**

Charge this line with salaries of president, vice-president, secretary, treasurer, auditor, general manager, and all other officers whose jurisdiction extends over entire business, including fees or salaries of directors, also fees of transfer agent, registrars of stocks and bonds, and fiscal agents.

Note—Where an executive officer assumes the work of the superintendent of works or distribution or accountant, a proper proportion of salary should be charged according to class of work performed.

3401. **General Clerical Salaries:**

Charge in this item clerical salaries of those doing work of a general nature that cannot be charged to a specific department.

3402. **General Office Expense:**

Charge in this item proper proportion of office expense incurred by general officers and general employees.

3403. Incidental Expenses:

Charge with cost of publishing Annual Reports in newspapers, advertising notices of Stockholders' Meetings, Dividend Notices, and other corporation fiscal notices of a general character. Traveling expenses of general officers and others connected with General Office, Association Dues and expenses attending meetings, newspapers and periodicals and contingent expenses not otherwise provided for.

3404. Rent of Executive Office:

Charge with proper proportion of rent of office used by general officers and general employees.

3405. Legal Expenses:

Charge with salaries or fees and retainers paid for service of counsel or attorneys, amounts paid to arbitrators of disputed questions, premiums on employers, and public liability insurance.

3406. **Total of Above Items.**

3407. **Promoting New Business:**

Charge with all labor, material and expense incurred strictly for the purpose of increasing and extending the sales of electricity.

(a) Advertising.
(b) Circulars.
(c) Bonuses and commissions paid to dealers on sales.
(d) Exhibition expenses, including light and rent.
(e) Salaries or wages of solicitors, including street-car fares.
(f) All other expenses for this branch of business not otherwise classified above, including loss on appliance department. Credit with profits from same department.

3408. **Taxes:**

Charge monthly with one-twelfth of the estimated annual levy for the state, county, and city taxes for all purposes, crediting the same to Taxes Accrued. When payment is made, charge the latter account.

3409. **Total General Expense:**

This line should show total of lines 3406 to 3408.

DETAILS OF ELECTRIC SALES

ARC.

3501. **Series Commercial:**

This line should show the sales in K. W. Hours and the receipts from series commercial arc lighting.

3502. **Series Municipal:**

This line should show the sales in K. W. Hours and receipts from series municipal arc lighting.

3503. **Multiple Municipal:**

This line should show the sales in K. W. Hours and receipts from multiple municipal arc lighting.

DETAILS OF ELECTRIC SALES—Arc

3504. **Gross Sales:**

This line should show the total of the foregoing items.

3505. **Rebates and Allowances:**

This line should show the aggregate rebates and allowances on sales of current for arc lighting, and should be deducted from Line 3504.

3506. **Net Sales:**

This line should show the difference between Lines 3504 and 3505.

INCANDESCENT

3508. **Metered:**

This line should show the sales in K. W. Hours and receipts from current sold for incandescent lighting purposes by meter.

3509. **Contract:**

This line should show the sales in K. W. Hours and receipts from current sold for incandescent lighting purposes by contract.

3510. **Doherty:**

This line should show the sales per K. W. Hours and receipts from current sold under the Doherty rate for incandescent lighting purposes.

INCANDESCENT

3511. **Gross Sales:**

This line should show total of Lines 3508 to 3510.

3512. **Rebates and Allowances:**

This line should show the rebates and allowances on sales of current for incandescent lighting purposes.

3513. **Net Sales:**

This line should show the difference between Lines 3511 and 3512.

POWER

3515. **Metered:**

Show on this line the sales in K. W. Hours and receipts from current, sold by meter for power purposes.

3516. **Contract:**

Show on this line the sales in K. W. Hours and receipts from current, sold on contract for power purposes.

3517. **Doherty:**

Show on this line the sales in K. W. Hours and receipts from current, sold under the Doherty rate for power purposes.

3518. Gross Sales:

This line should show the sum total of Lines 3515 to 3517.

3519. Rebates and Allowances:

This line should show the Rebates and Allowances on current, sold for power purposes.

3520. Net Sales:

This line should show the difference between Lines 3518 and 3519.

3521. **Total:**

This line should show the sum total of Lines 3506, 3513 and 3520.

MUNICIPAL LAMPS

The following data are intended to show the receipts from, and expenditures for, municipal lighting:

3550. **A. C. Arcs:**

Show on this line the number of municipal A. C. Arcs the first of the month, added during month, discontinued during the month and the number at end of month; also the amount received on account of A. C. Arcs, the receipts per lamp, consumption per lamp and total current consumed.

3551. **D. C. Arcs:**

Show on this line the number of municipal D. C. Arcs the first of the month, added during month, discontinued during the month and the number at end of month; also the amount received on account of D. C. Arcs, the receipts per lamp, consumption per lamp and total current consumed.

MUNICIPAL LAMPS

3552. **A. C. Incandescents:**

Show on this line the number of municipal A. C. Indandescents the first of the month, added during month, discontinued during the month and the number at end of month; also the amount received on account of A. C. Incandescents, the receipts per lamp, consumption per lamp and total current consumed.

3553. **D. C. Incandescents:**

Show on this line the number of Municipal D. C. Incandescents the first of the month, added during month, discontinued during the month and the number at end of month; also the amount received on account of D. C. Incandescents, the receipts per lamp, consumption per lamp and total current consumed.

3554. **Total of Above Items:**

MUNICIPAL LAMPS

3555. **Current Expense:**

Show on this line cost of current consumed for municipal lighting purposes.

3556. **Arc Station Maintenance:**

Show on this line proportion of Arc Station Maintenance, properly chargeable to municipal lighting expenses.

3557. **Line Pole Maintenance:**

Show on this line the proportion of Line and Pole Maintenance chargeable against municipal lighting expenses.

MUNICIPAL LAMPS

3558. **Carbons:**

Show on this line the expense for carbons used in municipal lamps.

3559. **Globes:**

Show on this line the expense for globes used for municipal lamps.

3560. **Trimming and Inspecting:**

Show on this line the labor expenditure for trimming and inspecting municipal lamps; labor incident to renewing incandescent lamps should also be charged to this account.

MUNICIPAL LAMPS

3561. **Arc Lamp Maintenance:**

Show on this line the expense of all repairs to municipal arc lamps.

3562. **Setting and Removing Arc Lamps:**

Show on this line the expense of setting and removing municipal arc lamps.

3563. **Incandescent Lamp Renewals:**

Show on this line the cost of lamps used for renewal purposes.

3564. **General Superintendence:**

Show on this line the proportion of Superintendence properly chargeable against municipal lighting expenses.

3566. **Total Expenses:**

Show on this line the total of the foregoing items.